

✓
App. F. IX-4

Previous References

193
(V.D.)

File No. 46-38

Serial Nos. 1,214

Letter References

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 3

8.78 (E)
Part B for Nov 1938

SUBJECT.

Amendment of the V. D. Manual, to make
the Amildars responsible for the fixing & collection of
V. D. Taxes.

sl 4

To the Compiler, M. S. S. S.

WD 0295-GPB-22,500-18-8-37

No 7103 & 7.3.39

Not for the rules

5/4/39

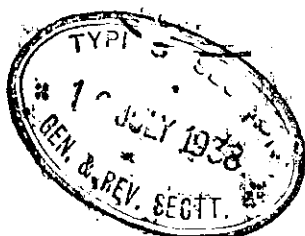
Serial
No.

Extract of II. Member's order in
the file relating to the amendment
of the Village Panchayat Act making
the ~~responsible~~ Amildars responsible for
the assessment and collection of
Village Panchayat taxes.

1) "The necessary rules may
be drafted early!"

Intd N.M.

11/7/38.



NOTE—Contn: sheet

Sns A
247

2) Draft letter to Rev. Comr
in sub? for approval

for 1877/382 3) Levy L. J. 1)

The Rev. Commr.

No. 2584/V.P. of 20-7-38.

Requests him to fix the off-Rules
regd to give effect to the V.P. Amendment Act

Amendment of the V.P. Manual so as
to make the Amildars responsible for the fixing & collection
of V.P. taxes.

General and Revenue
Secretariat

VP File No. 46 of 1934-5 ⁶²¹³/₂ [App. F. III-2]

Serial
No.

6) Subd with a dft. do. reminder.

Ans
14.9.38/for

7) do.
14/9/38

Forwarded to L 2361 of 15-9-38.

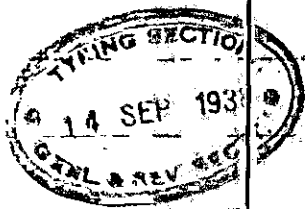
From the Revenue Commissioner

No. C. 386/38-39 dated 21-9-38

Forwards draft rules for the
fixing and collection of Village Panchayat
taxes by Amildars.

8) The existing rules for the collection
of Village Panchayat taxes (61 to 132)
are contained on pages 62 to 82 of the
Village Panchayat Manual. These rules
have been revised in accordance of
with the recent amendment of the
Village Panchayat Act making the
Amildars responsible for the assessment
and recovery of Village Panchayat
taxes instead of the Village Panchayat
chairmen. The revised rules require
previous publication to have the force of
law.

9) The revised rules have been
scrutinized and in regard to doubtful
points, pencil remarks have been
made against them. The rules may



Rules for the collection of V.P Taxes by the Amildars

2289/38
p

V P File No.

1686
2

of 193

General and Revenue
Secretariat

Serial
No.

perhaps be referred to the Law Section
in the first instance for scrutiny.

Rmr
14/10/38 for (1) Mr. Levy Law
N.P.)

2
14/10/38

121
have
BKR
14/10

(1) Rule 64:- No amend
ment seems necessary. There seems
to be no reason to deprive a rate-payer
of the right of questioning the very
imposition of a tax.

(2) Rule 66 (b):- The changes
proposed maybe noted as follows -
Rule 66 (b) 'Patel of the Village' for
'Chairman of the Village Panchayat'.

(3) Rule 79:- The changes
proposed have been fully noted viz
(i) Rule 79 (b) the word 'Amildar' for
the word 'Panchayat', (ii) On the last
line Rule 79 (b) 'his Signature' for
'The Signature of the Chairman'.

(4) Rules 85, 86 and 96:- It
is a point for consideration whether it
is desirable to give power to the Patel
and whether it will not be more
proper if the powers mentioned therein
are exercised by the Amildar. Rule 86.

The Patel may
have the power, as
mentioned he will
escape responsibility
for concerns. Cases
of abuse of power
may be
sustained, death
may

2/12

2289

Serial
No.

goes to the extent of empowering the Patel
to delegate the power of executing a Dist. Trans.
Warrant to any body he likes.

15) Rule 92 (c) :- The word 'Amildar'
may perhaps be substituted for the word
'chairman of the Panchayat'.

16) Rule 110 :- Instead of the word
'Amildar', the word 'Patel' may perhaps be
substituted, along with the word 'Chairman'.

17) Rule 120 :- It is not clear
why collections other than those specified
Sections 36 and 37 should remain in the custody
of the chairman, while all the collection
work has devolved on the Revenue
Officers. It is a point for consideration
whether in view of the proposed rule 83 A,
there is any need for rule 120.

18) For the same reason,
it seems to me that some of the rules
from 121 to 130 are superfluous and some of the other
rules require revision.

POR
11.11.38

Asst. Secy
(S.G. & P)
we

19) Orders are solicited on the suggestion

As the Patel has power to
delegate, the direction
may also not mean
the Patel, in view
of the word 'Amildar'
at these words - L

I agree.
L

Let
Asst. Secy stand as
they are. By the way
A. C. the same thing
has been done in the past.

L.S.S.

11/11/38

ppw

Rules for the collection of V.P. Taxes.

File No.

808√1686

of 193

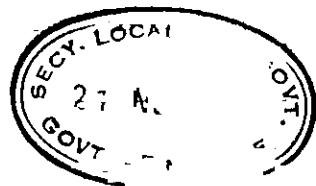
General and Revenue
Secretariat

made by the Asst Secy Law in paras 14
17 & 18. The other suggestions may
perhaps be approved for ad.

Rmr
12/11/38

Levy L. S.

2
14/11-



20) Rules as corrected may come may
may be sent to the Govt. and order 2

may be sent to the Govt. and order 2

Go
Rmr

23/11

21)

Draft Notification is submitted for
approval.

Rmr
4/1/39

Levy L. S.

2
6/11-

22) The notification may be
2nd Member)

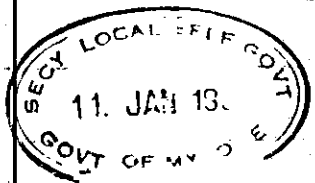
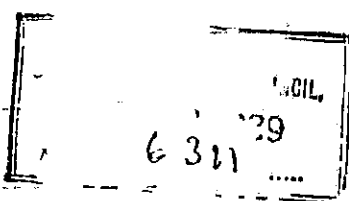
6
6/1/39

1.0

9.1 6/11/39

M. R. W.

GOVT



The Compiler, Mysore Gazette

No 25849 dated 20-1-39

Publish the draft rules & call for objection

At 15-2-39

No 25850-1 of 20-1-39

copy to R.C. & D. of P.

2
11/11-

✓
S. B. K. 20/3/39

Rules for the collection of Village Panchayat taxes

General and Revenue
Secretariat

VP File No. 46

of 1938.

[App. F. III-2]

Serial
No.

The time for preferring objections to the draft rules viz 15-2-1939 has expired. Neither the Revenue Commission nor the Deputy Commissioners of District have suggested any modifications to the proposed rules.

It is therefore for orders if the rules may be issued finally.

Rmr
22/2/39

Levy L. S. S)

22/2/39

may be approved

22/2/39

11 members)

1/3

24/2

pleasure by the

27/2

28/2

28/2

Draft Notification is submitted for approval

Rmr
2/3/39

Levy L. S. S)

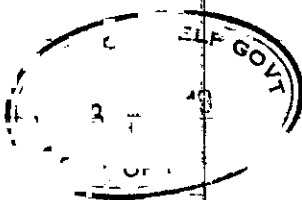
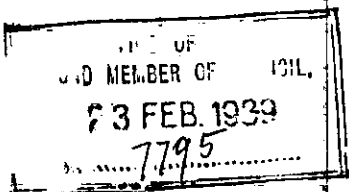
3/3/39

3/3/39

3/3/39

3/3/39

3/3/39



V.P. File No. 46

of 1938.

General and Revenue
Secretariat

To the Comptroller, M. G.

No. L. 7103 dated 7.3.39.

Notifies the rules.

4

✓
Recd. Sub. ✓
8/3 ✓
B
1/4/39

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

I m m e d i a t e .

General and Revenue Secretariat

No. 2584' . . . f

Dated, Bangalore, 19th July 1938.
10th

From

The Secretary to the Government of His Highness the Maharaja of Mysore,
Local Self-Government Department.

To

The Revenue Commissioner in Mysore,

Bangalore.

Sir,

ill fllw I am directed to state that the Village Panchayat Amendment Act - copy of which is herewith sent^X - which received the assent of His Highness the Maharaja on 8th July 1938 has been ordered in No.P. 311/Legis 7-38-1 dated the 15th July 1938 to be published in the Mysore Gazette as Act No.XIV of 1938. I am to request you to be so good as to forward the draft rules required to give effect to the said amendment Act, before the end of July 1938.

The matter may kindly be treated as immediate.

I have the honour to be,

Sir,

Your most obedient servant,

T.D.)

Mr Vajra Kumar
Secretary to Government,
L.S.G. Department.

SUBJECT.....

Diary No. of letter replied to

General and Revenue Secretariat

()

the 193

Date of issue.....20-7-38.....

Signed by.....*Mr. S. H.*.....*will follow*

List of enclosures.....

Copied by.....

Examined by.....

Section

File No.

Serial No.

No. *2584*

To -

*The Revenue Commr in Mysore
Sir,*

I am directed to state that the village - Dan chagel - Appendix - copy of which is herewith sent - Act of which received the assent of H. H. the Maharaja on 8.7.1938 - has been ordered in no P 311/ Legis 7-38-8 dated the 15th July 1938 to be published in the Mysore Gazette as Act no XIV of 1938. I am to request you to be.

good as to forward the
draft rules required to give
effect to the said amended
Act before the end of July 1938.
The matter may kindly be
treated as immediate.

I have
been
18-735
Leg. To
2/17/38
for Leg. Secy.

No. C. 386/38-39.

808

OFFICE OF THE REVENUE COMMISSIONER
IN MYSORE.

Dated Bangalore, 4th August 1938.

-5 AUG. 1938

FROM K.V. Anantaraman, Esq., B.A.,

~~Revenue~~ Revenue Commissioner in Mysore.

To:

The Secretary to the Government of
of His Highness the Maharaja of Mysore,
Local-Self Government-Department, Bangalore.

Subject:- Framing of rules so as to make the Amildars
responsible for the fixing and collection of
Village Panchayet taxes.

SIR,

With reference to your letter No.L.584/V.P. dated 30th
July 1938 on the above subject, I have the honour to state that
the Village Panchayet Amendment Act No.XIV of 1938 was published
only recently in the Gazette dated 28th July 1938. The matter
is receiving attention and the draft rules will be submitted
to Government in due course.

I have the honour to be,

S i r,

Your most obedient servant,

K. Anantaraman
Revenue Commissioner.

Dr

Submitted for perusal

Rmr
9/8/38

2
9/11/38

SubB
9/11

GENERAL AND REVENUE SECRETARIAT,

Dated, Bangalore, 15.9.38

D. O. No. L2361

Dear Sir,

I am desired to invite reference to this Office letter No. L 584 dated 20-7-38 and the subsequent reminders ending with No. dated ~~re : the submission of the dft. rules required to give effect to the Village Panchayat Amendment Act, no XIV 7 1938~~

and to request you to be so good as to ^{forward the same} expedite your ~~reply thereto, as the matter has been pending for a long~~ time. *Very early*

Yours sincerely,

M. V. Anantharaman

To

K. V. Anantharaman, F.S.A. B.A.,
Rev. Commr in the Sore
Bangalore

Ans

IMMEDIATE:
No. C.386/38-39.

1686
OFFICE OF THE REVENUE COMMISSIONER
IN MYSORE.

Dated Bangalore, 21st. September.....1938.

FROM K.V. Anantaraman, Esq., B.A.,
~~Revenue~~ Revenue Commissioner in Mysore.

V.P. 46-38-1

To H. Krishna Rao, Esq., M.A.,
Secretary to the Government of
His Highness the Maharaja of Mysore,
Local Self Government Department, Bangalore.

SIR, Subject:- Rules for the fixing and collection of Village
Panchatet taxes by Amildars.

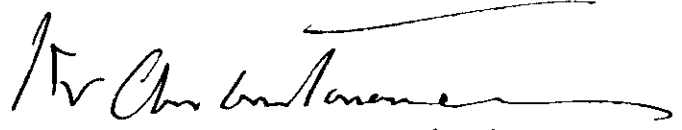
W2 P.M.V.

With reference to your letter No.L.584/V.P. dated 20th
July 1938 on the above subject, I have the honour to forward
herewith a statement showing side by side the existing rules,
the changes proposed and the rules as finally modified together
with reasons for the change, etc., for the perusal and orders
of Government.

I have the honour to be,

S i r,

Your most obedient servant,


Revenue Commissioner.

BR.

SUBJECT.....

Diary No. of letter replied to

General and Revenue Secretariat

()
the 193

Date of issue..... 20-1-39.....

Signed by..... *W. S. 14*.....

List of enclosures.....

Copied by.....

Examined by.....

Section V.P.

File No. 46-38

Serial No. 2

No. 25849

Intimation

To In exercise of the powers vested in them under Section 65(2) (b) of the Village Panchayat Act, 1926, as amended from time to time, I am propose to ~~make~~ ^{make} the following ~~and~~ ^{modifications} changes in the existing rules 61 to 132 contained in pages 62 to 82 of the Village Panchayat Manual for the assessment and recovery of Village Panchayat taxes.

Objections, if any, to the proposed ^{modifications} changes will be considered till the 22nd Jan'y 1939

[V.S. 15-1-39]

1939
The rules as revised are appended
Henceforth the changes.

By order

Secy Secy
2/6/11/7 Rm

To the Compiler Mysore Gazette
for publication & sending 25 copies to the Secy
of each of the Divs. of Dist. Memorandum
Memorandum No. 5850-58. 2720-1-39. (not sent)

Copy with extracts to
the Rev. Comm. & Dy Comm. of
Dist. with the request that further modifications, if any,
proposed to be made in the rules published may be
submitted before the said date. By order

2/6/11/7
Secy Secy
Rm

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No. *L. 5849 / WP 46-38-2*

General and Revenue Secretariat,

Dated Bangalore, *20th* ~~11th~~ January.....1939.

NOTIFICATION.

In exercise of the powers vested in them under Section 65(2)(h) of the Village Panchayat Act 1926, as amended from time to time, Government propose to make the following modifications in the existing rules 61 to 132 contained in pages 62 to 62 of the Village Panchayat Manual for the assessment and recovery of Village Panchayat taxes.

Objections, if any, to the proposed modifications, will be considered till the *15th February* ~~22nd January~~ 1939.

draft
The rules as revised are appended.

By Order,

P. H. Krishna Rao
Sd/- ~~G. Subrahmanya Iyer,~~

Secretary to Government,
Local Self-Government Department.

To

The Compiler, Mysore Gazette, for publication and sending 25 copies to the Revenue Commissioner and each of the Deputy Commissioners of Districts. *each*

Memo No. *5850-58* *20-1-39*

Copy of the above is forwarded, with compliments, and Deputy Commissioners of Districts to the Revenue Commissioner in Mysore, / Bangalore, with the request that further modifications or alterations, if any, proposed to be made in the rules published may be submitted to Government before the said date.

By Order,

2/10.

Mr. Jagan Mohan
For Secretary to Government,
L.S.G. Department.

GOVERNMENT OF MYSORE.

Mysore Government Secretariat

~~XXX~~
Requisition for papers

Section VP

~~A~~

✓ B

Filed

Deposit No.

File No. 47-38

Serial No. 2

To be put up Diary No. 5543 of 1963

Signature G.M. Tanajji

Branch G P.L.M.

Section General

Date 9-8-63

No. L. 5849—V. P. 46-38:2, dated 20th January 1939.

No. L. 5849—V. P. 46-38:2, dated 20th January 1939.

Village Panchayet taxes. ... considered till the 15th February 1939.

The draft rules as revised are appended.

Existing Rule	Modifications proposed if any	Rule as finally revised	Remarks
LEVY OF TAXES.			
61. The rates of taxes leviable under Section 36 shall be fixed by the Panchayet and shall not exceed those noted below:—	Change "fixed" to "determined."	61. The rates of taxes leviable under Section 36 shall be determined by the Panchayet and shall not exceed those noted below:—	
A. House Tax.			
			Per annum.
			Rs. a. p.
(a) Class A—Buildings of the value not exceeding ...			Rs. 25 0 0
Class B—Buildings of the value exceeding ...			Rs. 50 0 0
Class C Do ...			Rs. 200 0 0
Class D Do ...			Rs. 400 0 0
Class E Do ...			Rs. 600 0 0
Class F Do ...			Rs. 800 0 0
Class G Do ...			Rs. 1,000 0 0
Class H Do ...			Rs. 1,500 0 0
Class I Do ...			Rs. 1,500 0 0
B. Shop Tax.			
1. Wholesale shop (Mandi) 1st Class ...			Rs. 25 0 0
2nd ...			Rs. 20 0 0
3rd ...			Rs. 15 0 0
4th ...			Rs. 10 0 0
LEVY OF TAXES.			
			Per annum.
			Rs. a. p.
(a) Class A—Buildings of the value not exceeding ...			Rs. 25 0 0
Class B—Buildings of the value exceeding ...			Rs. 50 0 0
Class C Do ...			Rs. 200 0 0
Class D Do ...			Rs. 400 0 0
Class E Do ...			Rs. 600 0 0
Class F Do ...			Rs. 800 0 0
Class G Do ...			Rs. 1,000 0 0
Class H Do ...			Rs. 1,500 0 0
Class I Do ...			Rs. 1,500 0 0
B. Shop Tax.			
1. Wholesale shop (Mandi) 1st Class ...			Rs. 25 0 0
2nd ...			Rs. 20 0 0
3rd ...			Rs. 15 0 0
4th ...			Rs. 10 0 0

Existing Rule			Modifications proposed if any	Rule as finally revised			Remarks
2. Other shops	1st Class	25 0 0		2. Other shops	1st Class	Rs. a. p. 25 0 0	each
	2nd	10 0 0			2nd	10 0 0	
	3rd	6 0 0			3rd	6 0 0	
	4th	4 0 0			4th	4 0 0	
	5th	2 0 0			5th	2 0 0	
	6th	1 0 0			6th	1 0 0	
C. Tax on places of Trade or Business.				C. Tax on places of Trade or Business.			
Other shops	1st Class	25 0 0		2. Other shops	1st Class	25 0 0	each
	2nd	20 0 0			2nd	20 0 0	
	3rd	15 0 0			3rd	15 0 0	
	4th	10 0 0			4th	10 0 0	
	5th	6 0 0			5th	6 0 0	
	6th	4 0 0			6th	4 0 0	
	7th	2 0 0			7th	2 0 0	
	8th	1 0 0			8th	1 0 0	
D. Cart Tax.				D. Cart Tax.			
Single Bullock carts Waddara bandies		1 0 0		Single Bullock carts, Waddara bandies	..	1 0 0	each
Other double bullock carts		2 0 0		Other double bullock carts	...	2 0 0	
E. Tax on Vacant Sites and Hittals.				E. Tax on Vacant Sites and Hittals.			
1. Village site land occupied by house and back-yard attached thereto, when the area occupied exceeds ten guntas in the Maidan parts and 20 guntas in the Malnad.	For the area in excess of 10 guntas in the Maidan parts and 20 guntas in the Malnad.			1. Village site land occupied by house and back-yard attached thereto, when the area occupied exceeds ten guntas in the Maidan parts and 20 guntas in the Malnad.	For the area in excess of 10 guntas in the Maidan parts and 20 guntas in the Malnad.		
2. Other occupied land not being a Revenue Survey No. left vacant within the village site, whether it is a building site or land ordinarily used for purposes of agriculture.	For the whole area.			2. Other occupied land not being a Revenue Survey No. left vacant within the village site, whether it is a building site or land ordinarily used for purposes of agriculture.	For the whole area.		
Annas four per one hundred square yards.				Annas four per one hundred square yards.			

62. Every Panchayet shall as soon as possible after its first constitution take steps for levying the taxes that are leviable under Section 36 of the Act. The rates fixed may be less than those prescribed in Rule 61, but shall not exceed those rates.

63. When a Panchayet proposes to levy a tax, cess, rate or fee under Sections 36 and 37 of the Act or when it proposes to enhance the rate of any tax, cess or fee for the time being in force, it shall publish the proposal by beat of drum in the village or villages under the jurisdiction of the Panchayet and by means of a notice affixed in the Office of the Panchayet, specifying a date not earlier than one month from the date of such publication on which the Panchayet will take the proposal into consideration.

64. Any person objecting to the imposition of a tax, cess, rate or fee or to the rate proposed or to the class of person or property to be made liable thereto or to any enhancement of the rate, may make any objection or suggestion in writing on or before the date specified in the notice published under the last preceding rule or orally on the date on which the Panchayet considers the proposal.

65. The Panchayet shall consider all objections or suggestions made under Rule 64 on the date fixed and on the following days, if necessary, and may approve of the proposal with or without modifications, provided that if the Panchayet considers that the rates of tax, cess or fee originally proposed should be enhanced, fresh notice should be given before the enhancement is finally decided on. The resolution of the Panchayet shall be forwarded to the Amildar, who shall obtain the sanction of Government in cases falling under Section 37.

Change "Panchayet" into "Amildar," "for levying" into "assess and recover." Replace the last sentence by the words "in accordance with the rates determined by the Panchayet under Rule 61."

Omit "first"

Alter the words "when a Panchayet... the proposal" to the words "when a Panchayet proposes to determine or enhance the rates of taxes, cesses or fees leviable under Sections 36 and 37 of the Village Panchayet Act."

No change

No change

62. The Amildar shall as soon as possible after the constitution of the Panchayet take steps to assess and recover the taxes that are leviable under Section 36 of the Act in accordance with the rates determined by the Panchayet under Rule 61.

63. When a Panchayet proposes to determine or enhance the rates of taxes, cesses or fees leviable under Sections 36 and 37 of the Village Panchayet Act, the proposals shall be published by beat of drum in the village or villages under the jurisdiction of the Panchayet and by means of a notice affixed in the office of the Panchayet specifying a date not earlier than one month from the date of such publication on which the Panchayet will take the proposal into consideration.

64. Any person objecting to the imposition of a tax, cess, rate or fee or to the rate proposed or to the class of person or property to be made liable thereto or to any enhancement of the rate, may make any objection or suggestion in writing on or before the date specified in the notice published under the last preceding rule or orally on the date on which the Panchayet considers the proposal.

65. The Panchayet shall consider all objections or suggestions made under Rule 64 on the date fixed and on the following days, if necessary, and may approve of the proposal with or without modifications, provided that if the Panchayet considers that the rates of tax, cess or fee originally proposed should be enhanced, fresh notice should be given before the enhancement is finally decided on. The resolution of the Panchayet shall be forwarded to the Amildar, who shall obtain the sanction of Government in cases falling under Section 37.

Existing Rule	Change proposed, if any	Rule as finally changed	Remarks
ASSESSMENT LIST. 75. Every <i>Panchayet</i> shall cause an assessment list to be prepared for the levy of the following kinds of taxes:— (a) Tax on houses. (b) Tax on shops or places of trade or business. (c) Cart tax. (d) Tax on vacant sites and hittals, and (e) Any other tax, cess or rate which the <i>Panchayet</i> is authorised to levy. 76. The assessment list shall be in form No. 16. 77. As soon as the assessment list is completed and columns 1 to 9 of the assessment list are filled up, a notice shall be published by beat of drum in the village or villages under the jurisdiction of the <i>Panchayet</i> that the list is open for inspection at the office of the <i>Panchayet</i> and that objections will be considered and decided by the <i>Panchayet</i> on a day which shall not be within 30 days of the date of the notice aforesaid. 78. Every person whose name is in the list, or every person claiming to be the owner or occupier of any property or every person in possession of any property included in the list, or the agent of such person, shall be at liberty to inspect the list and to make extracts therefrom without charge. 79. All objections to the assessment will be considered and decided by the <i>Panchayet</i> on the date specified in the notice published under Rule 77 or on any later date to which the meeting may be adjourned, and the decision of the <i>Panchayet</i> shall be communicated to the person objecting to the assessment. An appeal shall lie to the Assistant Commissioner and, if there is no Assistant Commissioner, to the Deputy Commissioner, from the decision of the <i>Panchayet</i> if it is	The word "<i>Amildar through the agency of the Village Officers</i>" may be substituted for the word "<i>Panchayet</i>." No change The word "<i>Amildar</i>" may be substituted for the word "<i>Panchayet</i>" occurring in the penultimate line of the rule. No change Substitute the word "<i>Amildar</i>" for the word <i>Panchayet</i>." Substitute the words "<i>the consideration thereof</i>" for the words "<i>the meeting</i>" occurring in the fourth line of the rule.	ASSESSMENT LIST. 75. The <i>Amildar shall, through the agency of the Village Officers, cause an assessment list to be prepared for the levy of the following kinds of taxes:—</i> (a) Tax on houses. (b) Tax on shops or places of trade or business. (c) Cart tax. (d) Tax on vacant sites and hittals, and (e) Any other tax, cess or rate which the <i>Panchayet</i> is authorised to levy. 76. The assessment list shall be in form No. 16. 77. As soon as the assessment list is completed and columns 1 to 9 of the assessment list are filled up, a notice shall be published by beat of drum in the village or villages under the jurisdiction of the <i>Panchayet</i> that the list is open for inspection at the office of the <i>Panchayet</i> and that objections will be considered and decided by the <i>Amildar</i> on a day which shall not be within 30 days of the date of the notice aforesaid: " 78. Every person whose name is in the list, or every person claiming to be the owner or occupier of any property or every person in possession of any property included in the list, or the agent of such person, shall be at liberty to inspect the list and to make extracts therefrom without charge. 79. All objections to the assessment will be considered and decided by the <i>Amildar</i> on the date specified in the notice published under Rule 77 or on any later date to which the consideration thereof may be adjourned and the decision of the <i>Amildar</i> shall be communicated to the person objecting to the assessment. An appeal shall lie to the Assistant Commissioner, and if there is no Assistant Commissioner, to the Deputy Commissioner, from the decision of the <i>Amildar</i> if it is presented	2/1-

presented within 30 days of the date of the communication of the decision and the order of the Assistant or the Deputy Commissioner shall be final. The *Panchayet* shall cause all amendments necessary in accordance with the order of the Assistant or the Deputy Commissioner when an appeal is preferred and the decision of the *Panchayet* in other cases to be made in the assessment list which shall be authenticated by the *signature of the Chairman*.

80. The entries in the list authenticated under the last preceding rule shall be conclusive evidence of the amount of the tax, cess or rate leviable throughout the official year to which the list relates.

81. It shall not be necessary to prepare a new assessment list every year. The *Panchayet* may adopt the valuation contained in the list for any year with such alterations as may be deemed necessary for the year immediately following and in such cases the provisions of Rules 77, 78 and 79 shall be applicable every year as if a new assessment list had been completed at the commencement of the official year.

RECOVERY OF DUES.

82. The taxes leviable under Section 36 shall be payable in the same instalments and on the same dates as the land revenue is leviable provided that in the case of a tax leviable from an itinerant trader, the tax shall be leviable at once if he has no place of residence in the Mysore State. *The taxes, cesses, rates or fees imposed under Section 37 shall be paid either in whole or in such instalments and on such date or dates as may be approved by the Panchayet.*

Substitute "*his signature*" for "*the signature of the Chairman*."

No change

Add the words "*but the assessment list shall be revised once in four years*" at the end of the first sentence. Omit the words "*The Panchayet*" occurring at the beginning of the second sentence, and substitute the words "*The Amildar shall during Dittam Jamabandy scrutinize the list and*"

Add the words "*and 37*" after 36 in the first sentence. Omit second sentence.

within 30 days of the date of the communication of the decision, and the order of the Assistant or Deputy Commissioner shall be final. The *Amildar* shall cause all amendments necessary in accordance with the order of the Assistant or the Deputy Commissioner when an appeal is preferred and with *his own* decision in other cases to be made in the assessment list which shall be authenticated by *his signature*.

80. The entries in the list authenticated under the last preceding rule shall be conclusive evidence of the amount of the tax, cess or rate leviable throughout the official year to which the list relates.

81. It shall not be necessary to prepare a new assessment list every year, *but the assessment list shall be revised once in four years.* The *Amildar* shall, during *Dittam Jamabandy*, scrutinize the list and may adopt the valuation contained in the list for any year with such alterations as may be deemed necessary for the year immediately following, and in such cases, the provisions of Rules 77, 78 and 79 shall be applicable every year as if a new assessment list had been completed at the commencement of the official year.

RECOVERY OF DUES.

82. The taxes leviable under Sections 36 and 37 shall be payable in the same instalments and on the same dates as the land revenue is leviable provided that in the case of a tax leviable from an itinerant trader, the tax shall be leviable at once if he has no place of residence in the Mysore State.

Instead of keeping the same assessment list prepared for any year indefinitely as at present, it is proposed to prepare a fresh assessment list once in four years as in the case of Municipalities noting only the alterations occurring in the meanwhile.

The change is suggested in order to secure uniformity of procedure in regard to the time of collection of all items due to the *Panchayets*.

Existing Rule	Change proposed, if any	Rule as finally changed	Remarks
87. When property is distrained, an inventory of such property shall be made at once, a copy of which shall, on demand be delivered to the defaulter or any person on his behalf and if the amount due is not paid within fifteen days after distraint, the property may be sold.	No change	87. When property is distrained, an inventory of such property shall be made at once, a copy of which shall, on demand, be delivered to the defaulter or any person on his behalf and if the amount due is not paid within fifteen days after distraint, the property may be sold.	
88. The distraint and sale shall be subject to the provisions contained in Rules 89 to 96 <i>infra</i> .	Do	88. The distraint and sale shall be subject to the provisions contained in Rules 89 to 96 <i>infra</i> .	
89. No person executing any process directing or authorising the seizure of moveable property shall enter any dwelling house after sunset and before sunrise.	Do	89. No person executing any process directing or authorising the seizure of moveable property shall enter any dwelling house after sunset and before sunrise.	
90. No outer door of a dwelling house shall be broken open unless such dwelling house is in the occupancy of the defaulter and he refuses or in any way prevents access thereto, but when the person executing any such process has duly gained access to any dwelling house, he may break open the door of any room in which he has reason to believe any such property to be.	Do	90. No outer door of a dwelling house shall be broken open unless such dwelling house is in the occupancy of the defaulter and he refuses or in any way prevents access thereto, but when the person executing any such process has duly gained access to any dwelling house, he may break open the door of any room in which he has reason to believe any such property to be.	
91. Where a room in a dwelling house is in the actual occupancy of a woman who, according to the custom of the country, does not appear in public, the person executing the process shall give notice to such woman that she is at liberty to withdraw and, after allowing reasonable time for her to withdraw and, giving her reasonable facility for withdrawing, he may enter such room for the purpose of seizing the property, using at the same time every precaution, consistent with these provisions, to prevent its clandestine removal.	Do	91. Where a room in a dwelling house is in the actual occupancy of a woman who, according to the custom of the country, does not appear in public, the person executing the process shall give notice to such woman that she is at liberty to withdraw and, after allowing reasonable time for her to withdraw and giving her reasonable facility for withdrawing, he may enter such room for the purpose of seizing the property, using at the same time every precaution, consistent with these provisions, to prevent its clandestine removal.	
92. The following property shall not be liable to distraint :—	Do	92. The following property shall not be liable to distraint :—	
(a) The necessary wearing apparel and bedding of the defaulter, his wife and children,	Do	(a) the necessary wearing apparel and bedding of the defaulter, his wife and children,	
(b) the tools of artisans, and	Do	(b) the tools of artisans, and	
(c) where the defaulter is an agriculturist, his implements of husbandry and such cattle and seed grain as may, in the opinion of the Chairman of the Panchayet, be necessary to enable the defaulter to earn his livelihood.	Substitute "Patel" "for "Chairman of the Panchayet"	(c) where the defaulter is an agriculturist, his implements of husbandry and such cattle and seed grain as may, in the opinion of the Patel be necessary to enable the defaulter to earn his livelihood. ...	

93. The distress shall not be excessive, that is to say, the property distrained shall be, as nearly as possible, proportionate to the amount due on account of the tax, cess, rate or fee and distraint fee and probable expenses incidental to the detention and sale of the said property.

94. When the property seized is subject to speedy and natural decay or when the expenses of keeping it in custody and the amount due will exceed its value, the person seizing the property shall at once, after seizure of such property, give notice to the person in whose possession it was when seized to the effect that it will be sold at once, and shall sell it accordingly unless the amount due be forthwith paid.

95. Any surplus that may remain after deducting the amount of the tax, cess, rate, fee or dues and of the said expenses including the expenses of the sale, shall be returned on demand if made within six months after the date of sale to the owner of the property. If no demand be made within such period, the amount shall be credited to the Panchayet Fund.

96. If any claim shall be set up by a third person to moveable property distrained, the *Panchayet* shall admit or reject the claim on enquiry held after reasonable notice. If the claim be admitted wholly or partly, the property shall be dealt with accordingly. Except in so far as it is admitted, the property shall be sold and the title of the purchaser shall be good for all purposes, and the proceeds shall be disposable as hereinbefore directed. Provided that nothing in this rule shall be deemed to bar the claimant or any person having any interest in the property distrained from seeking relief in a Civil Court having jurisdiction.

Additional rules for the collection of taxes, cesses, fees, etc., in Village Panchayet areas in the State.

97. Whenever a *Panchayet* neglects to recover or cannot recover the taxes or other dues under sub-section (1) of Section 40, and the *Amildar* considers it necessary to have a special staff to assist him in the collection of such taxes and dues under sub-section (2) of Section 40, he shall make a report to the Deputy Commissioner through the Sub-Division Officer.

No Change

Do

Do

The word "*Patel*" may be substituted for the word "*Panchayet*."

The existing rule has been recast.

...

...

93. The distress shall not be excessive, that is to say, the property distrained shall be, as nearly as possible, proportionate to the amount due on account of the tax, cess, rate or fee and distraint fee and probable expenses incidental to the detention and sale of the said property.

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96. If any claim shall be set up by a third person to moveable property distrained, the *Patel* shall admit or reject the claim on enquiry held after reasonable notice. If the claim be admitted wholly or partly, the property shall be dealt with accordingly. Except in so far as it is admitted, the property shall be sold and the title of the purchaser shall be good for all purposes, and the proceeds shall be disposable as hereinbefore directed. Provided that nothing in this rule shall be deemed to bar the claimant or any person having any interest in the property distrained from seeking relief in a Civil Court having jurisdiction.

97. Whenever the *Amildar* considers it necessary to have a special staff to assist him in the collection of taxes or other dues under sub-section (1) of Section 40 in respect of one or more Panchayets he shall make a report to the Deputy Commissioner through the Sub-Division Officer.

Existing Rule	Change proposed, if any	Rule as finally changed	Remarks
98. The Deputy Commissioner shall, if he, on a perusal of such report, considers the appointment of a special staff for one or more Panchayets necessary, give notice to the Panchayets concerned, such notice to contain the details of the proposed staff, the period for which to be employed the approximate cost and the quota thereof likely to be charged to each of the Panchayets.	No change	98. The Deputy Commissioner shall, if he, on a perusal of such report, considers the appointment of a special staff for one or more Panchayets necessary, give notice to the Panchayets concerned, such notice to contain the details of the proposed staff, the period for which it is to be employed, the approximate cost and the quota thereof likely to be charged to each of the Panchayets.	
99. The Panchayet concerned may within a period of six weeks of such notice, state in writing its objections, if any, to the proposal, such objections being forwarded to the Deputy Commissioner through the Amildar and the Sub-Division Officer.	No change	99. The Panchayet concerned may within a period of six weeks of such notice, state in writing its objections, if any, to the proposal, such objections being forwarded to the Deputy Commissioner through the Amildar and the Sub-Division Officer.	
100. On the expiry of the period and after considering the objections, if any, received within that period the Deputy Commissioner shall pass orders in the matter.	No change	100. On the expiry of the period and after considering the objections, if any, received within that period, the Deputy Commissioner shall pass orders in the matter.	
101. The estimated quota payable by the Panchayets for each quarter will be drawn in advance from the Panchayet funds by the Amildar and credited to the Treasury under a fund head to be newly opened under V Local and other Funds and all expenditure including that of the Sub-Overseers appointed as Village Panchayet Inspectors charged to this head. The pay bills will be cashed in the Treasury just as in the case of other pay bills, the appointments being made only after the necessary funds have been credited to this fund head.		101. The estimated quota payable by the Panchayets for each quarter will be drawn in advance from the Panchayet funds by the Amildar and credited to the Treasury under a fund head to be newly opened under V Local and other Funds and all expenditure including that of the Sub-Overseers appointed as Village Panchayet Inspectors charged to this head. The pay bills will be cashed in the Treasury just as in the case of other pay bills, the appointments being made only after the necessary funds have been credited to this fund head.	
102. Each Taluk Office will maintain a detailed account of the receipts and expenditure and balance under this head and send a monthly statement of the fund account to the District Office and to the Comptroller. The consolidated accounts of all Taluks in the Districts will be maintained Talukwar in the District Office while a similar account will be maintained Districtwar in the Comptroller's Office.	No change	102. Each Taluk Office will maintain a detailed account of the receipts and expenditure and balance under this head and send a monthly statement of the fund account to the District Office and to the Comptroller. The consolidated accounts of all Taluks in the Districts will be maintained Talukwar in the District Office while a similar account will be maintained Districtwar in the Comptroller's Office.	
103. A copy of the monthly débits and credits appearing in the accounts of the Comptroller's Office will be sent to the Deputy Commissioners for verification.		103. A copy of the monthly debits and credits appearing in the accounts of the Comptroller's Office will be sent to the Deputy Commissioners for verification.	

104. After the period of sanction of the Special Staff expires, the actual cost of the staff in proportion to the Village Panchayets arrears actually collected by the special staff shall be calculated and charged to the several Panchayets, any excess or short recovery of less than Rupees five being ignored.

105. A *pro-forma* account should be maintained in the Taluk Office for comparing the cost of the special staff with the accounts recovered for meeting it.

REMISSIONS AND WRITES OFF.

106. (a) The term "remission" in the Village Panchayet Act, will be applied in respect of amounts wrongly brought on demand and not recoverable on that account. All items brought on demand, by error or where exemptions have to be or had been given under the Village Panchayet Act, and rules framed thereunder, and cases of double levy come under this class.

(b) The term "write off" will be applied with regard to amounts which, brought on demand rightly, have become subsequently irrecoverable for reasons such as impossibility of recovery owing to the defaulter having no property to proceed against, the death or continued absence of the defaulter leaving no property to proceed against, efflux of prescribed time making the amounts time-barred.

107. The *Chairman* will prepare lists of amounts falling under both classes with full details in respect of each item and place them before the Village Panchayet from time to time in their meetings for their decision.

108. The Panchayets are empowered to remit, by resolutions duly passed at the meeting, all items falling under class (a) irrespective of the amount involved in each case; as regards items falling under class (b) they are empowered, by recording resolutions, to write off

No change

No change

The rule has been recast.

The words "*by resolutions duly passed at the meeting*" may be omitted. The remaining portion of the

104. After the period of sanction of the Special Staff expires, the actual cost of the staff in proportion to the Village Panchayets arrears actually collected by the special staff shall be calculated and charged to the several Panchayets, any excess or short recovery of less than Rupees five being ignored.

105. A *pro-forma* account should be maintained in the Taluk Office for comparing the cost of the special staff with accounts recovered for meeting it.

REMISSIONS AND WRITES OFF.

106. (a) The term "remission" in the Village Panchayet Act, will be applied in respect of amounts wrongly brought on demand and not recoverable on that account. All items brought on demand, by error or where exemptions have to be or had been given under the Village Panchayet Act and rules framed thereunder, and cases of double levy come under this class.

(b) The term "write off" will be applied with regard to amounts which, brought on demand rightly, have become subsequently irrecoverable for reasons such as impossibility of recovery owing to the defaulter having no property to proceed against, the death or continued absence of the defaulter leaving no property to proceed against, efflux of prescribed time making the amounts time-barred.

107. The *Amildar* shall, through the agency of the *Village Officers* cause to be prepared lists of amounts falling under both classes with full details in respect of each item during *Dittam Jamabandi* every year.

108. The *Amildars* are empowered to remit, all items falling under class (a) irrespective of the amount involved in each case; as regards cases falling under class (b) the *Amildar* shall prepare a list of such cases and submit the same to the Sub-Division Officer with his opinion, for orders.

93. The distress shall not be excessive, that is to say, the property distrained shall be, as nearly as possible, proportionate to the amount due on account of the tax, cess, rate or fee and distraint fee and probable expenses incidental to the detention and sale of the said property.

94. When the property seized is subject to speedy and natural decay or when the expenses of keeping it in custody and the amount due will exceed its value, the person seizing the property shall at once, after seizure of such property, give notice to the person in whose possession it was when seized to the effect that it will be sold at once, and shall sell it accordingly unless the amount due be forthwith paid.

95. Any surplus that may remain after deducting the amount of the tax, cess, rate, fee or dues and of the said expenses including the expenses of the sale, shall be returned on demand if made within six months after the date of sale to the owner of the property. If no demand be made within such period, the amount shall be credited to the Panchayet Fund.

96. If any claim shall be set up by a third person to moveable property distrained, the *Panchayet* shall admit or reject the claim on enquiry held after reasonable notice. If the claim be admitted wholly or partly, the property shall be dealt with accordingly. Except in so far as it is admitted, the property shall be sold and the title of the purchaser shall be good for all purposes, and the proceeds shall be disposable as hereinbefore directed. Provided that nothing in this rule shall be deemed to bar the claimant or any person having any interest in the property distrained from seeking relief in a Civil Court having jurisdiction.

Additional rules for the collection of taxes, cesses, fees, etc., in Village Panchayet areas in the State.

97. Whenever a *Panchayet* neglects to recover or cannot recover the taxes or other dues under sub-section (1) of Section 40, and the *Amildar* considers it necessary to have a special staff to assist him in the collection of such taxes and dues under sub-section (2) of Section 40, he shall make a report to the Deputy Commissioner through the Sub-Division Officer.

No Change

Do

Do

The word "*Patel*" may be substituted for the word "*Panchayet*."

The existing rule has been recast.

93. The distress shall not be excessive, that is to say, the property distrained shall be, as nearly as possible, proportionate to the amount due on account of the tax, cess, rate or fee and distraint fee and probable expenses incidental to the detention and sale of the said property.

94. When the property seized is subject to speedy and natural decay or when the expenses of keeping it in custody and the amount due will exceed its value, the person seizing the property shall at once, after seizure of such property, give notice to the person in whose possession it was, when seized to the effect that it will be sold at once, and shall sell it accordingly unless the amount due be forthwith paid.

95. Any surplus that may remain after deducting the amount of the tax, cess, rate, fee or dues and of the said expenses including the expenses of the sale, shall be returned on demand if made within six months after the date of sale to the owner of the property. If no demand be made within such period, the amount shall be credited to the Panchayet Fund.

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97. Whenever the *Amildar* considers it necessary to have a special staff to assist him in the collection of taxes or other dues under sub-section (1) of Section 40 in respect of one or more Panchayets he shall make a report to the Deputy Commissioner through the Sub-Division Officer.

Existing Rule	Change proposed, if any	Rule as finally changed	Remarks
125. For all sums received a receipt (Form No. 2) shall be given.	No change ...	122. For all sums received a receipt (Form No. 2) shall be given.	
126. For all sums paid a voucher (Form No. 3) shall invariably be taken from the payee.	Do ...	123. For all sums paid a voucher (Form No. 3) shall invariably be taken from the payee.	
127. Every receipt and voucher shall be written up in counterfoil books and serially numbered and the number of each receipt and voucher shall be entered against the corresponding entry in the Day Book.	Do ...	124. Every receipt and voucher shall be written up in counterfoil books and serially numbered and the number of each receipt and voucher shall be entered against the corresponding entry in the Day Book.	
128. The Day Book shall be added up and balanced at the end of each month and shall be signed by the Chairman.	Do ...	125. The Day Book shall be added up and balanced at the end of each month and shall be signed by the Chairman.	
129. The Chairman shall certify every month the balance in the Day Book to be correct and specify the custody in which the balance is held and shall forward a copy of the Day Book for each month to the Amildar so as to reach him on or before the 5th of the next month.	Do ...	126. The Chairman shall certify every month the balance in the Day Book to be correct, and ~~specify the custody in which the balance is held~~ and shall forward a copy of the Day Book for each month to the Amildar so as to reach him on or before the 5th of the next month.	
130. At every monthly meeting of the Panchayet, the Day Book, the receipt books, and the vouchers in support of all payments made, the pass book showing the amount at the credit of the Panchayet lodged and the cash on hand with the Chairman, shall be placed before the Panchayet.	Do ...	127. At every monthly meeting of the Panchayet, the Day Book (the receipt books, and the vouchers in support of all payments made, the pass book showing the amount at the credit of the Panchayet lodged and the cash on hand with the Chairman, shall be placed before the Panchayet.	
131. A record shall be made in the proceedings of the monthly meeting of the Panchayet of the total receipts, expenditure and balance approved and passed by the Panchayet <i>and of the demand, collection and balance together with the special measures adopted for the collection of arrears, if any.</i>	The words " <i>and of the demand, collection and balance..... if any</i> " may be omitted.	128. A record shall be made in the proceedings of the monthly meeting of the Panchayet of the total receipts, expenditure and balance as approved and passed by the Panchayet.	
132. (1) The Amildar shall, in his office, have the income and expenditure of every Panchayet in his Taluk, classified under the several heads of account (Forms Nos. 4 and 5).	No change ...	129. (1) The Amildar shall, in his office, have the income and expenditure of every Panchayet in his Taluk, classified under the several heads of account. (Forms Nos. 4 and 5).	
(2) The Amildar shall also have the memoranda and resolutions received under sub-rule, (2) of Rule 122 scrutinised and take prompt action to check irregular expenditure.		(2) The Amildar shall also have the memoranda and resolutions received under sub-rule (2) of Rule 119 scrutinised and take prompt action to check irregular expenditure.	

the statement of receipts forwarded by the Panchayet under Rule -

CASH TRANSACTIONS.

119. All cash transactions to which the Panchayet is a party must, without any reservation, be brought to account.

120. All collections shall be in the custody of the Chairman of the Panchayet who shall credit them to the Panchayet Fund in the Government Savings Bank or otherwise as prescribed in Section 35 (3) of the Act, at least once a month, provided that when the collections in his custody amount to Rs. 100 and more they should be remitted forthwith. A chellau shall accompany every remittance.

121. No portion of the receipts shall be appropriated for expenditure by the Panchayet and all sums required for expenditure shall be drawn from the Bank, Co-operative Society or other place where the Panchayet fund is lodged on orders signed by the Chairman.

122. (1) The Bank or Society or the person in charge of the Panchayet Fund shall, so far as the funds to the credit of the Panchayet admit, pay on all such orders:

Provided that each withdrawal form is accompanied by a memorandum showing clearly the purpose of the expenditure and by a copy of the resolution of the Panchayet in cases where the expenditure requires the approval of the Panchayet.

(2) All memoranda and resolutions received under sub-rule (1) shall be sent to the Amildar of the Taluk concerned without delay.

123. All remittances to and withdrawals from the Panchayet Fund shall be noted in a pass book supplied by the Bank or Society at the time of each transaction and all the entries in the pass book shall be initialled by the authority in charge of the Bank, Society, or other place where the Panchayet Fund is lodged.

124. The Chairman shall keep a Day Book (Form No. 1) in which shall be entered day by day all sums received for credit to the Panchayet Fund and all sums disbursed from the Panchayet Fund. The balance on each day in which there is transaction shall be struck and entered in the Day Book in red ink.

No change

Omit the rule

No change

Do

Do

Omit the words "for credit to the panchayet Fund" and add the words "by him."

CASH TRANSACTIONS:

117. All cash transactions to which the Panchayet is a party must, without any reservation, be brought to Account.

118. No portion of the receipts shall be appropriated for expenditure by the Panchayet and all sums required for expenditure shall be drawn from the Bank, Co-operative Society or other place where the Panchayet fund is lodged on orders signed by the Chairman.

119. (1) The Bank or Society or the person in charge of the Panchayet Fund shall, so far as the funds to the credit of the Panchayet admit, pay on all such orders:

Provided that each withdrawal form is accompanied by a memorandum showing clearly the purpose of the expenditure and by a copy of the resolution of the Panchayet in cases where the expenditure requires the approval of the Panchayet.

(2) All memoranda and resolutions received under sub-rule (1) shall be sent to the Amildar of the Taluk concerned without delay.

120. All remittances to and withdrawals from the Panchayet Fund shall be noted in a pass book supplied by the Bank or Society at the time of each transaction and all the entries in the pass book shall be initialled by the authority in charge of the Bank, Society, or other place where the Panchayet Fund is lodged.

121. The Chairman shall keep a Day Book (Form No. 1) in which shall be entered day by day all sums received by him and all sums disbursed from the Panchayet Fund. The balance on each day in which there is transaction shall be struck and entered in the Day Book in red ink.

Existing Rule						Change proposed, if any	Rule as finally changed						Remark
118. The local Revenue Officers shall during their inspections satisfy themselves that the Village Panchayets follow the above procedure and that irregularities are not permitted.						For the words "Local Revenue Officers" substitute the words "Deputy Commissioners and Sub-Division Officers."	116. The Deputy Commissioners and Sub-Division Officers should during their inspections satisfy themselves that the above procedure is being followed and that irregularities are not permitted.						
Name of the property	Amount refunded	Date of credit of the amount to the Village Panchayet	Date of refund	Authority sanctioning refund	Name and page of register wherein entry of refund has been noted	Column 3, (Date of credit of the amount to the "Village Panchayet Fund Account in the Treasury").	Name of property	Amount refunded	Date of credit of the amount to the Village Panchayet Fund Account in the Treasury	Date of refund	Authority sanctioning refund	Name and page of register wherein entry of refund has been noted	

113. The Chairman after satisfying himself that the claim is valid, shall place the application before the Village Panchayet, with necessary references, etc., in its monthly meetings and have a resolution recorded for the refund of the amount.

114. In respect of amounts not exceeding Rs. 10 and not over three years old, the resolution of the Village Panchayet shall be sufficient and the Chairman may refund the money on the strength of such resolution. In other cases, he shall submit the application for refund, with the resolution of the Village Panchayet thereon, to the Amildar of the Taluk.

115. The Amildars and Deputy Amildars are empowered to sanction refunds of amounts not exceeding Rs. 25, the Sub-Division Officers up to Rs. 50 and the Deputy Commissioners up to Rs. 100, provided the period of credit of the amount to the Village Panchayet does not exceed three years. In all other cases, the sanction of the Revenue Commissioner should be obtained.

116. A note of the date of refund and authority therefor should be entered by the *Chairman* against the item, in the Register concerned, to avoid double payments.

117. At the end of every quarter the *Chairman* shall submit to the Amildar, a consolidated statement of amounts refunded *by the Village Panchayet* during the quarter, in the undermentioned form. The Amildar shall scrutinise the statement and bring the details into the accounts maintained in the Taluk Office.

powers of sanction. In other cases he will forward the application for refund with necessary references, to the Sub-Division Officer for orders.

powers of refund. The Revenue Officers continue to exercise similar powers as heretofore.

No change

Substitute "*Patel*" for "*Chairman*."

Substitute the word "*Amildar*" for "*Chairman*." The words "*by the Village Panchayet*" may be omitted.

113. The Amildars and Deputy Amildars are empowered to sanction refunds of amounts not exceeding Rs. 25, the Sub-Division Officers up to Rs. 50 and the Deputy Commissioners up to Rs. 100, provided the period of credit of the amount to the Village Panchayet does not exceed three years. In all other cases, the sanction of the Revenue Commissioner should be obtained.

114. A note of the date of refund and authority therefor should be entered by the *Patel* against the item, in the Register concerned, to avoid double payments.

115. At the end of every quarter the *Amildar* shall submit to the Deputy Commissioner through the Sub-Division Officer, a consolidated statement of amounts refunded during the quarter in the undermentioned form. A copy of the Statement shall be sent to the Village Panchayet concerned for information. The Deputy Commissioner shall scrutinise the same and return it to the Amildar, who will bring the details into the accounts maintained in the Taluk Office.

(3) The accounts of the Panchayet shall be closed monthly either in Form 4 or 5 under the following heads :—

Opening balance.
Receipts.
Total payments.
Closing balance.
Balance as per Savings Bank or Societies Pass Book.
Difference, if any.
Reasons for the difference.

FORM 16.

Assessment list of Village Panchayet, Hobli Taluk for the year 19 -19.

Serial No.	Number or name of property	Name of persons assessed	Valuation or other data for assessment	Amount of tax assessed for the year		Initials of Chairman with date	Arrears, if any, due at the end of the previous year	Total amount due	Details		
				Original	Final				Date of payment	Amount collected	Balance
1	2	3	4	5	6	7	8	9	10(a)	10(b)	10(c)
				Rs a p	Rs a p		Rs a p	Rs a p		Rs a p	Rs a p
of collection											
Date of payment	Amount collected		Date of payment	Amount collected		Date of payment	Amount collected		Date of payment	Amount collected	
	Balance			Balance			Balance			Balance	
10(a)	10(b)	10(c)	10(a)	10(b)	10(c)	10(a)	10(b)	10(c)	10(a)	10(b)	10(c)
	Rs a p	Rs a p		Rs a p	Rs a p		Rs a p	Rs a p		Rs a p	Rs a p

9

(3) The accounts of the Panchayet shall be closed monthly either in Form 4 or 5 under the following heads :—

Opening balance.
Receipts.
Total payments.
Closing balance.
Balance as per Savings Bank or Societies Pass Book.
Difference, if any.
Reasons for the difference.

FORM 16.

Assessment of the Village Panchayet, Hobli Taluk for the year 19 -19.

Serial No.	Number or name of property	Name of persons assessed	Valuation or other data for assessment	Amount of tax assessed for the year		Initials of Amildar with date	Arrears, if any, due at the end of the previous year	Total amount due
1	2	3	4	Original	Final	5	6	7
				Rs a p	Rs a p		Rs a p	Rs a p

The word "Chairman" occurring in column 7 may be changed to "Amildar". Columns 10 onwards may be omitted as the columns for noting collections are contained in the Khirdi.

Existing Rule	Change proposed, if any	Rule as finally changed	Remarks
FORM 17. <i>Notice of Demand.</i> Take notice that the <i>Chairman</i> of the Village Panchayet of.....demands from you the sum of Rs.....due to the said Village Panchayet on account of.....for the year 19 --19, and if the sum due is not paid into the office.....at or if sufficient cause for the non-payment is not shown to <i>him</i> or to. ... within fifteen days from the service of this notice, a warrant of distress will be issued for the recovery of the same with costs. <i>Signature of the Chairman.</i> Date..... To..... 	Substitute "<i>Patel</i>" for "<i>Chairman</i>".	FORM 17. <i>Notice of Demand.</i> Take notice that the <i>Patel</i> of.....Village demands from you the sum of Rs.....due to the Village Panchayet of.....on account of.....for the year 19 -- 19 , and if the sum due is not paid to <i>me</i> or if sufficient cause for the non-payment is not shown to <i>me</i> within fifteen days from the service of this notice, warrant of distress will be issued for the recovery of the same with costs. <i>Signature of Patel.</i> Date..... To :..... 	
FORM 18. <i>Distress Warrant.</i> (Here insert the name of the Officer charged with the execution of the warrant.) Whereas.....of.....has not paid or shown sufficient cause for the non-payment of the sum of rupees.....detailed in the margin although the said sum has been duly demanded from the said and fifteen days elapsed since such demand was made, this is to command you to distrain the goods and chattels of the said (or, as the case may be any goods and chattels found on the premises detailed in the margin) to the amount of the said sum of rupees, together with.....for warrant fee, making together with a sum of rupees and such further	Substitute "<i>Patel</i>" for "<i>Chairman</i> of the Village Panchayet".	FORM 18. <i>Distress Warrant.</i> (Here insert the name of the Officer charged with the execution of the warrant.) Whereas.....of.....has not paid or shown sufficient cause for the non-payment of the sum of rupees.....detailed in the margin although the said sum has been duly demanded from the said..... and fifteen days elapsed since such demand was made, this is to command you to distrain the goods and chattels of the said (or, as the case may be any goods and chattels found on the premises detailed in the margin) to the amount of the said sum of... rupees, together with.....for warrant fee, making together with a sum of rupees.....and such further	

sum as may be sufficient to defray the charges of taking, keeping and selling such distraint; and if within fifteen days next after such distraint, the amount due and the fee shall not be paid, together with such further sum as may be sufficient to defray the charges of taking and keeping such distraint, to sell the goods and chattels and having paid and deducted out of the proceeds of the sale the amount due and the fee.....and the charges of taking, keeping and selling such distraint, to return the surplus, if any on demand, to the person, whom you found in possession of the said goods and chattels. If sufficient distraint cannot be found of the goods and chattels of the said.....you are to certify the same to me together with this warrant.

*Signature or Stamp of the
Chairman of the Village Panchayat of ..*

sum as may be sufficient to defray the charges of taking, keeping and selling such distraint; and if within fifteen days next after such distraint, the amount due and the fee shall not be paid, together with such further sum as may be sufficient to defray the charges of taking and keeping such distraint, to sell the goods and chattels and having paid and deducted out of the proceeds of the sale the amount due and the fee and the charges of taking, keeping and selling such distraint, to return the surplus, if any on demand, to the person, whom you found in possession of the said goods and chattels. If sufficient distraint cannot be found of the goods and chattels of the said... ..you are to certify the same to me together with this warrant.

Signature of the Patel.

By Order,
P. H. KRISHNA RAO,
Secretary to Government,
Local Self-Government Department.

VP

4558
L.

OFFICE OF THE DEPUTY COMMISSIONER,
SHIMOGA DISTRICT.

No. L. M.6.C. 2677-364/38-39
Encs.

Dated Shimoga, the 4th March 1939

FROM

M. SESHADRI, Esq., M.A.,

Deputy Commissioner, Shimoga District.

To

P.H. Krishna Rao, Esq., M.A.,

Secretary to the Government of His Highness the Maharaja of Mysore,
Local-Self Government Department, Bangalore.

Subject:— Modifications of the Rules Re: the assessment
and recovery of V.P. Taxes.

SIR,

With reference to your Memo No. L. 5850-58 dated
20th January 1939 forwarding a copy of the proposed modifica-
tions in the existing rules 61 to 132 re: the assessment and
recovery of the Village Panchayet Taxes and calling for any
further modifications or alterations in the proposed rules,
I have the honour to state that I have no alterations or
additions to the modifications proposed by Government.

I have the honour to be,
Sir,
Your most obedient servant,


Deputy Commissioner,
Shimoga District (absent from Head
quarters)

g.v./

SUBJECT.....

Diary No. of letter replied to

General and Revenue Secretariat

()
the 193

Date of issue..... 7-3-39.....

Signed by..... Mr. M. S. H.

List of enclosures.....

Copied by.....

Examined by

Section VP

File No. 46-38

Serial No. 4

No. 27203 Notification

To

In exercise of the powers vested in them under Section 65(2)(b) of the Village Panchayat Act, 1926, as amended from time to time, Govt are pleased to direct that the following rules be substituted for the existing rules 61 to 132 contained in pages 62 to 82 of the Village Panchayat Manual ^{relating to} ~~for~~ the assessment and recovery of Village Panchayat taxes :—

(Here enter the revised rules)

-By order
To
Jm
3/3

Secy Secy

5/4/---
Rmr

To. The Comptroller, Mysore Gazette
in Part IV of the Gazette
for publication & supply of
150 copies to the Secretariat
and 50 copies each to the
Revenue Commr of the Dy Commr
of DS and 10 copies to the
Comptroller.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE,

No. L. 7103/VP 66-38-4.

General and Revenue Secretariat,

Dated Bangalore, ... 1937

7/13 March

NOTIFICATION.

In exercise of the powers vested in that under Section 15 (2) (b) of the Village Panchayat Act, 1926, as amended from time to time, Government are pleased to direct that the following rules be substituted for the existing rules 61 to 132 contained in parts 62 to 64 of the Village Panchayat Rules relating to the assessment and recovery of Village Panchayat taxes:-

(Here enter the revised rules)

By Order,

Mir Jagan Munnam.

For Secretary to Government.
L.S.D. Department.
Rmr

For filing, please enclose for publication in part 12 of the Gazette and supply of 100 copies to the Secretariat and 10 copies each to the Revenue Commissioner and the Deputy Commissioner of Districts and 10 copies to the Comptroller to Government.

NOTIFICATION

*No. L. 7203—V. P. 46-38-4, dated Bangalore,
7th March 1939.*

In exercise of the powers vested in them under Section 65 (2) (h) of the Village Panchayet Act, 1926, as amended from time to time, Government are pleased to direct that the following rules be substituted for the existing Rules 61 to 132 contained in pages 62 to 82 of the Village Panchayet Manual relating to the assessment and recovery of Village Panchayet taxes :—

LEVY OF TAXES.

61. The rates of taxes leviable under Section 36 shall be determined by the Panchayet and shall not exceed those noted below :—

A. House Tax.

		Rs.		Per annum.		
		Rs.	Rs.	Rs.	a.	p.
Class A—Buildings of the value not exceeding ...	25	...	0	4	0	
Class B—Buildings of the value exceeding ...	25	50	But not exceeding—			
Class C Do ...	50	200	1	0	0	
Class D Do ...	200	400	2	0	0	
Class E Do ...	400	600	3	0	0	

				Per annum.		
				Rs.	a.	p.
Class F--Buildings of		Rs.	Rs.	But not exceeding—		
the value exceeding	600	800	4	0	0	
Class G Do ...	800	1,000	5	0	0	
Class H Do ...	1,000	1,500	7	8	0	
Class I Do	1,500	...	10	0	0	

B. Shop Tax.

			Rs.	a.	p.	
1. Wholesale shop (Mandi)	1st Class...		25	0	0	each
	2nd " ...		20	0	0	"
	3rd " .		15	0	0	"
	4th " ..		10	0	0	"
2. Other shops	1st " ...		25	0	0	"
	2nd " ...		10	0	0	"
	3rd " ...		6	0	0	"
	4th " ...		4	0	0	"
	5th " ...		2	0	0	"
	6th " .		1	0	0	"

C. Tax on Places of Trade or Business.

			Rs.	a.	p.	
2. Other shops	1st Class .		25	0	0	each
	2nd " ...		20	0	0	"
	3rd " ...		15	0	0	"
	4th " ...		10	0	0	"
	5th " ...		6	0	0	"
	6th " ...		4	0	0	"
	7th " ...		2	0	0	"
	8th " ...		1	0	0	"

D. Cart Tax.

	Rs.	a.	p.	
Single bullock carts, Waddara bandies ...	1	0	0	each
Other double bullock carts ...	2	0	0	"

E. Tax on Vacant Sites and Hittals.

1. Village site land occupied by house and back-yard attached thereto, when the area occupied exceeds ten guntas in the Maidan parts and 20 guntas in the Malnad.	For the area in excess of - 10 guntas in the Maidan parts and 20 guntas in the Malnad.	} Annas four per one hundred square yards.
2. Other occupied land not being a Revenue Survey number left vacant within the village site, whether it is a building site or land ordinarily used for purposes of agriculture.	For the whole area.	

62. The Amildar shall, as soon as possible after the constitution of the Panchayet, take steps to assess and recover the taxes that are leviable under Section 36 of the Act in accordance with the rates determined by the Panchayet under Rule 61.

63. When a Panchayet proposes to determine or enhance the rates of taxes, cesses or fees leviable under Sections 36 and 37 of the Village Panchayet Act, the proposals shall be published by beat of drum in the village or villages under the jurisdiction of the Panchayet and by means of a notice affixed in the office of the Panchayet specifying a date not earlier than one month from the date of such publication on which the Panchayet will take the proposal into consideration.

64. Any person objecting to the imposition of a tax, cess, rate or fee or to the rate proposed or to the class of person or property to be made liable thereto or to any enhancement of the rate, may make any objection or suggestion in writing on or before the date specified in the notice published under the last preceding rule or orally on the date on which the Panchayet considers the proposal.

65. The Panchayet shall consider all objections or suggestions made under Rule 64 on the date fixed and on the following days, if necessary, and may approve of the proposal with or without modifications, provided that if the Panchayet considers that the rates of tax, cess or fee originally proposed should be enhanced, fresh notice should be given before the enhancement is finally decided on. The resolution of the Panchayet shall be forwarded to the Amildar, who shall obtain the sanction of Government in cases falling under Section 37.

PERSONS LIABLE TO PAY TAX, CESS OR RATE.

66. The taxes on houses, carts, vacant sites and hittals shall be payable by the owner and in default, by the person in occupation or possession. The tax on shops or places where a trade or business is carried on shall be payable by the person who keeps the shop or is engaged in the trade or business, provided that in the case of an itinerant trader—

(a) the tax shall be levied only at the place of his residence or principal place of trade or in the case of a

person having his residence outside the Mysore State, in the place in which he is found trading;

(b) a certificate should be granted signed by the Patel of the village collecting the tax that the itinerant trader has been duly taxed and thereupon, no tax shall be levied from him by any other Village Panchayet in respect of his trade.

EXEMPTIONS.

67. No tax, cess or rate shall be leviable in respect of any building or part of building or vacant site or hittal, owned by the Palace or used or intended for the occupation of His Highness the Maharaja or His Highness the Yuvaraja or in respect of any cart or other property belonging to His Highness the Maharaja or His Highness the Yuvaraja.

68. No tax, cess or rate shall be leviable—

(a) on any village site, land occupied by houses and back-yards attached thereto, if the house and back-yard do not occupy more than ten guntas in the Maidan parts and 20 guntas in the Malnad;

(b) on any building or part of any building or vacant site or hittal—

(i) belonging to the Government of Mysore or the Government of India, or the District Board and used solely for public purposes and not used or intended to be used for residential purposes or purposes of profit;

(ii) used as a place of public worship or used for a charitable or common purpose;

(c) dwelling houses of Inamdars and sites belonging to them in Inam villages from which no profit is derived by them.

69. No tax shall be leviable in respect of carts—

(a) belonging to persons whose primary and sole occupation is agriculture even though they may occasionally hire out their carts during other than agricultural seasons, provided they are not stone waddars, merchants, traders, contractors, etc., who follow some other profession or occupation besides agriculture;

(b) belonging exclusively to mutts and exclusively and habitually used in connection with the farming of mutt lands;

(c) brought by stone waddars especially from beyond the frontiers and employed exclusively on public works and not in the carriage of traffic.

70. Toties, Talaries and Nirgantics who actually do the work of their offices in the villages under the jurisdiction of the Panchayet and properties owned by them or in their occupation shall be exempted from taxation under Section 36.

COMMUTATION OF TAXES.

71. "A day's labour" for the purpose of Section 37 of the Act shall mean "labour for eight hours during the day."

72. No person shall be asked to work during the harvest season, the Taluk and Huzur Jannabandies, on occasions of local festivals and on the day on which the *santhe* nearest to the village is held and for more than four hours on any day or two days in a week.

73. The labour contributed may be of the assessee himself or of any other person on his behalf who can do the work of a normal labourer.

74. The work turned out shall be valued at such rates as may be fixed by the Panchayet with reference to the approved schedule of rates for the time being in force for execution of works in the district, provided that the value of a man's work for a day of eight hours shall be reckoned at not less than six annas and that of a woman or a boy at not less than four annas.

ASSESSMENT LIST.

75. The Amildar shall, through the agency of the Village Officers, cause an assessment list to be prepared for the levy of the following kinds of taxes:—

- (a) Tax on houses.
- (b) Tax on shops or places of trade or business.
- (c) Cart tax.
- (d) Tax on vacant sites and hittals, and
- (e) Any other tax, cess or rate which the Panchayet is authorised to levy.

76. The assessment list shall be in Form No. 16.

77. As soon as the assessment list is completed a notice shall be published by beat of drum in the village or villages under the jurisdiction of the Panchayet that the list

is open for inspection at the office of the Panchayet and that objections will be considered and decided by the Amildar on a day which shall not be within 30 days of the date of the notice aforesaid.

78. Every person whose name is in the list, or every person claiming to be the owner or occupier of any property or every person in possession of any property included in the list, or the agent of such person, shall be at liberty to inspect the list and to make extracts therefrom without charge.

79. All objections to the assessment will be considered and decided by the Amildar on the date specified in the notice published under Rule 77 or on any later date to which the consideration thereof may be adjourned and the decision of the Amildar shall be communicated to the person objecting to the assessment. An appeal shall lie to the Assistant Commissioner, and if there is no Assistant Commissioner, to the Deputy Commissioner from the decision of the Amildar if it is presented within 30 days of the date of the communication of the decision, and the order of the Assistant or Deputy Commissioner shall be final. The Amildar shall cause all amendments necessary in accordance with the order of the Assistant or the Deputy Commissioner when an appeal is preferred and with his own decision in other cases to be made in the assessment list which shall be authenticated by his signature.

80. The entries in the list authenticated under the last preceding rule shall be conclusive evidence of the amount of the tax, cess or rate leviable throughout the official year to which the list relates.

81. It shall not be necessary to prepare a new assessment list every year, but the assessment list shall be revised once in four years. The Amildar shall, during Dittam Jamabandy, scrutinize the list and may adopt the valuation contained in the list for any year with such alterations as may be deemed necessary for the year immediately following, and in such cases, the provisions of Rules 77, 78 and 79 shall be applicable every year as if a new assessment list had been completed at the commencement of the official year.

RECOVERY OF DUES.

82. The taxes leviable under Sections 36 and 37 shall be payable in the same instalments and on the same dates

as the land revenue is leviable provided that in the case of a tax leviable from an itinerant trader, the tax shall be leviable at once if he has no place of residence in the Mysore State.

83. (1) All taxes, cesses, rates and fees shall, as a rule, be paid to the Village Patel, who shall grant receipts in Form 16 (C) duly attested by the Village Shanbhog.

If the party wishes to make any such payment direct to any treasury, the provisions contained in Rule 91 of the Land Revenue Rules shall apply.

(2) For attending to collection work, Patels and Shanbhogs shall be paid from the Panchayet Fund remuneration and stationery allowance at such rates as may be fixed from time to time by the Government.

84. On the basis of the assessment list as approved at the Dittam Jamabandy, the Shanbhog shall prepare the Khate in Form 16 (A) which will be the basis for collection by the Patel.

(i) The Patel shall be responsible for the safe custody of all taxes, cesses, rates and fees, etc., collected by him, and the Shanbhog shall obtain the Patel's signature in his Roz Khirdi (in Form 16 [B]), in token of his having collected the sums therein shown.

(ii) In the case of taxes levied under Section 37, the payment of which has been commuted into a contribution of labour the Shanbhog shall make a note to that effect in the remarks column of the Khate and the Khirdi.

(iii) On or before the 25th of the month, the Patel shall remit into the Taluk Treasury the whole of the collections made since the last remittance and it will be credited to the account of the Panchayet concerned. The Shanbhog's Khirdi should accompany every such remittance to enable the Taluk authorities to see that the remittance corresponds with the sums entered in the Khirdi. Should the Patel fail in any month to make the remittance as aforesaid, it shall be the duty of the Shanbhog to present the khirdi to the Taluk Office, punctually on the 25th of the month, and the Amildar or in his absence, the Sheristadar shall thereupon take immediate steps to recover from the Patel the amount which he has failed to remit.

(iv) Interest shall be charged upon all arrears of tax, cess or rate from the first of the year following that to which they relate, at the rate of one pie per rupee per month, portions of a month and fractions of a rupee being omitted in the calculation.

(v) The Revenue Inspector shall check the Khates and Khirdis during the collection season and at other times, whenever he visits the villages as is done in the case of land revenue dues, and satisfy himself that proper steps are taken to collect the taxes. The Amildar shall also exercise a similar check.

(vi) On or before the 5th of each month the Patel shall forward to the Chairman a complete list of all sums received to the credit of the Panchayet as taxes, cesses, fees, etc., for being placed before the monthly meeting of the Village Panchayet.

85. Where any tax, cess or other dues shall remain unpaid for fifteen days, after the same is due, a notice in Form No. 17 signed by the Patel shall be served upon the person or persons liable to pay the tax, cess or other dues.

86. If within 15 days from the service of such notice of demand the amount due is not paid, such sum shall be levied with all costs by distraint and sale of the movable property of the defaulter, unless cause is shown to the satisfaction of the Patel for the non-payment.

87. Every warrant of distraint and sale of property shall be in Form No. 18 and shall be signed by the Patel and for every such warrant, a fee of two annas shall be recovered from the defaulter. Such warrant shall be executed by such person as may be appointed by the Patel for this purpose.

88. When property is distrained an inventory of such property shall be made at once, a copy of which shall, on demand, be delivered to the defaulter or any person on his behalf and if the amount due is not paid within fifteen days after distraint, the property may be sold.

89. The distraint and sale shall be subject to the provisions contained in Rules 90 to 97 *infra*.

90. No person executing any process directing or authorising the seizure of movable property shall enter any dwelling house after sunset and before sunrise.

91. No outer door of a dwelling house shall be broken open unless such dwelling house is in the occupancy of the defaulter and he refuses or in any way prevents access thereto, but when the person executing any such process has duly gained access to any dwelling house, he may break open the door of any room in which he has reason to believe any such property to be.

92. Where a room in a dwelling house is in the actual occupancy of a woman who, according to the custom of the country, does not appear in public, the person executing the process shall give notice to such woman that she is at liberty to withdraw and, after allowing reasonable time for her to withdraw and giving her reasonable facility for withdrawing, he may enter such room for the purpose of seizing the property, using at the same time every precaution, consistent with these provisions to prevent its clandestine removal.

93. The following property shall not be liable to distraint :—

(a) the necessary wearing apparel and bedding of the defaulter, his wife and children.

(b) the tools of artisans, and

(c) where the defaulter is an agriculturist, his implements of husbandry and such cattle and seed grain as may, in the opinion of the Patel be necessary to enable the defaulter to earn his livelihood.

94. The distress shall not be excessive, that is to say, the property distrained shall be, as nearly as possible proportionate to the amount due on account of the tax, cess, rate or fee and distraint fee and probable expenses incidental to the detention and sale of the said property.

95. When the property seized is subject to speedy and natural decay or when the expenses of keeping it in custody and the amount due will exceed its value, the person seizing the property shall at once, after seizure of such property, give notice to the person in whose possession it was when seized to the effect that it will be sold at once, and shall sell it accordingly unless the amount due be forthwith paid.

96. Any surplus that may remain after deducting the amount of the tax, cess, rate, fee or dues and of the said expenses including the expenses of the sale, shall be returned on demand if made within six months after the date of sale to the owner of the property. If no demand be made within such period, the amount shall be credited to the Panchayet Fund.

97. If any claim shall be set up by a third person to movable property distrained, the Patel shall admit or reject the claim on enquiry held after reasonable notice. If the claim be admitted wholly or partly the property

shall be dealt with accordingly. Except in so far as it is admitted, the property shall be sold and the title of the purchaser shall be good for all purposes, and the proceeds shall be disposable as hereinbefore directed. Provided that nothing in this rule shall be deemed to bar the claimant or any person having any interest in the property distrained from seeking relief in a Civil Court having jurisdiction.

98. Whenever the Amildar considers it necessary to have a special staff to assist him in the collection of taxes or other dues under sub-section (1) of Section 40 in respect of one or more Panchayets he shall make a report to the Deputy Commissioner through the Sub-Division Officer.

99. The Deputy Commissioner shall, if he, on a perusal of such report, considers the appointment of a special staff for one or more Panchayets necessary, give notice to the Panchayets concerned, such notice to contain the details of the proposed staff, the period for which it is to be employed, the approximate cost and the quota thereof likely to be charged to each of the Panchayets.

100. The Panchayet concerned may, within a period of six weeks of such notice, state in writing its objections, if any, to the proposal, such objections being forwarded to the Deputy Commissioner through the Amildar and the Sub-Division Officer.

101. On the expiry of the period and after considering the objections if any, received within that period, the Deputy Commissioner shall pass orders in the matter.

102. The estimated quota payable by the Panchayets for each quarter will be drawn in advance from the Panchayets funds by the Amildar and credited to the Treasury under a fund head to be newly opened under "V Local and other Funds" and all expenditure including that of the Sub-Overseers appointed as Village Panchayet Inspectors charged to this head. The pay bills will be cashed in the Treasury just as in the case of other pay bills, the appointments being made only after the necessary funds have been credited to this fund head.

103. Each Taluk Office will maintain a detailed account of the receipts and expenditure and balance under this head and send a monthly statement of the fund account to the District Office and to the Comptroller. The consolidated accounts of all Taluks in the Districts will be maintained Talukwar in the District Office while

a similar account will be maintained Districtwar in the Comptroller's Office.

104. A copy of the monthly debits and credits appearing in the accounts of the Comptroller's Office will be sent to the Deputy Commissioners for verification.

105. After the period of sanction of the special staff expires, the actual cost of the staff in proportion to the Village Panchayet arrears actually collected by the special staff shall be calculated and charged to the several Panchayets, any excess or short recovery of less than rupees five being ignored.

106. A proforma account should be maintained in the Taluk Office for comparing the cost of the special staff with accounts recovered for meeting it.

REMISSIONS AND WRITES OFF.

107. (a) The term "remission" in the Village Panchayet Act, will be applied in respect of amounts wrongly brought on demand and not recoverable on that account. All items brought on demand, by error or where exemptions have to be or had been given under the Village Panchayet Act and rules framed thereunder, and cases of double levy come under this class.

(b) The term "write off" will be applied with regard to amounts which, brought on demand rightly, have become subsequently irrecoverable for reasons such as impossibility of recovery owing to the defaulter having no property to proceed against, the death or continued absence of the defaulter leaving no property to proceed against, efflux of prescribed time making the amounts time-barred.

108. The Amildar shall, through the agency of the Village Officers cause to be prepared lists of amounts falling under both classes with full details in respect of each item during Dittam Jamabandi every year.

109. The Amildars are empowered to remit, all items falling under class (a) irrespective of the amount involved in each case; as regards cases falling under class (b) the Amildar shall prepare a list of such cases and submit the same to the Sub-Division Officer with his opinion, for orders.

110. The Deputy Commissioners are empowered to write off amounts deemed irrecoverable up to Rs. 25 in each case and the Revenue Commissioner up to Rs. 100

in each case. Sanction of Government shall be obtained for writing off larger amounts.

111. Final orders passed in regard to such items should be duly entered in the assessment list by the Patel against the items concerned quoting the authority sanctioning the remission or write off in each case.

112. A consolidated list of amounts so remitted or written off in each quarter should be submitted to the Deputy Commissioner through the Sub-Division Officer with the Demand, Collection and Balance Statement for the quarter. A copy thereof shall be sent to the Village Panchayet concerned for information. The Deputy Commissioner and the Sub-Division Officer should, during their inspections, satisfy themselves that the above procedure is being strictly followed and the entries are in order.

REFUND OF TAXES, ETC., COLLECTED BY THE VILLAGE PANCHAYETS.

113. All claims for refund of amounts shall be preferred in writing by the parties to the Amildar of the Taluk concerned, who after satisfying himself that the claim is valid, shall pass the order of refund if it is within his powers of sanction. In other cases he will forward the application for refund with necessary references, to the Sub-Division Officer for orders.

114. The Amildars and Deputy Amildars are empowered to sanction refunds of amounts not exceeding Rs. 25, the Sub-Division Officers up to Rs. 50 and the Deputy Commissioners up to Rs. 100, provided the period of credit of the amount to the Village Panchayet does not exceed three years. In all other cases, the sanction of the Revenue Commissioner should be obtained.

115. A note of the date of refund and authority therefor should be entered by the Patel against the item in the Register concerned, to avoid double payments.

116. At the end of every quarter the Amildar shall submit to the Deputy Commissioner through the Sub-Division Officer, a consolidated statement of amounts refunded during the quarter in the undermentioned form. A copy of the Statement shall be sent to the Village Panchayet concerned for information. The Deputy Commissioner shall scrutinise the same and return it to the

Amildar, who will bring the details into the accounts maintained in the Taluk Office.

117. The Deputy Commissioners and Sub-Division Officers should during their inspections satisfy themselves that the above procedure is being followed and that irregularities are not permitted.

Name of property	Amount refunded	Date of credit of the amount to the Village Panchayet Fund Account in the Treasury	Date of refund	Authority sanctioning refund	Name and page of register wherein entry of refund has been noted

CASH TRANSACTIONS.

118. All cash transactions to which the Panchayet is a party must, without any reservation, be brought to account.

119. No portion of the receipts shall be appropriated for expenditure by the Panchayet and all sums required for expenditure shall be drawn from the Bank, Co-operative Society or other place where the Panchayet fund is lodged on orders signed by the Chairman.

120. (1) The Bank or Society or the person in charge of the Panchayet Fund shall, so far as the funds to the credit of the Panchayet admit, pay on all such orders:

Provided that each withdrawal form is accompanied by a memorandum showing clearly the purpose of the expenditure and by a copy of the resolution of the Panchayet in cases where the expenditure requires the approval of the Panchayet.

(2) All memoranda and resolutions received under sub-rule (1) shall be sent to the Amildar of the Taluk concerned without delay.

121. All remittances to and withdrawals from the Panchayet Fund shall be noted in a pass book supplied by the Bank or Society at the time of each transaction and all the entries in the pass book shall be initialled by the authority in charge of the Bank, Society, or other place where the Panchayet Fund is lodged.

122. The Chairman shall keep a Day Book (Form No. 1) in which shall be entered day by day all sums received by him and all sums disbursed from the Panchayet Fund. The balance on each day in which there is transaction shall be struck and entered in the Day Book in red ink.

123. For all sums received a receipt (Form No. 2) shall be given.

124. For all sums paid a voucher (Form No. 3) shall invariably be taken from the payee.

125. Every receipt and voucher shall be written up in counterfoil books and serially numbered and the number of each voucher shall be entered against the corresponding entry in the Day Book.

126. The Day Book shall be added up and balanced at the end of each month and shall be signed by the Chairman.

127. The Chairman shall certify every month the balance in the Day Book to be correct and shall forward a copy of the Day Book for each month to the Amildar so as to reach him on or before the 5th of the next month.

128. At every monthly meeting of the Panchayet, the Day Book, the Statement of receipts forwarded by the Patel under Rule 84 (vi), the receipt books, and the vouchers in support of all payments made, the pass book showing the amount at the credit of the Panchayet lodged

and the cash on hand with the Chairman, shall be placed before the Panchayet.

129. A record shall be made in the proceedings of the monthly meeting of the Panchayet of the total receipts, expenditure and balance as approved and passed by the Panchayet.

130. (1) The Amildar shall, in his office, have the income and expenditure of every Panchayet in his Taluk, classified under the several heads of account (Forms Nos. 4 and 5).

(2) The Amildar shall also have the memoranda and resolutions received under sub-rule (2) of Rule 119 scrutinised and take prompt action to check irregular expenditure.

(3) The accounts of the Panchayet shall be closed monthly either in Form 4 or 5 under the following heads:—

Opening balance.

Receipts.

Total payments.

Closing balance.

Balance as per Savings Bank or Societies Pass Book.

Difference, if any.

Reasons for the difference.

FORM 17.

Notice of Demand.

Take notice that the *Patel* of..... Village demands from you the sum of Rs..... due to the Village Panchayet of on account of..... for the year 19 —19 , and if the sum due is not paid to me or if sufficient cause for the non-payment is not shown to me within fifteen days from the service of this notice, warrant of distress will be issued for the recovery of the same with costs.

Signature of Patel.

Date.....

To.....

.....

FORM 18.

Distress Warrant.

(Here insert the name of the Officer charged with the execution of the warrant.)

Whereas of has not paid or shown sufficient cause for the non-payment of the sum of rupees detailed in the margin although the said sum has been duly demanded from the said and fifteen days elapsed since such demand was made, this is to command you to distrain the goods and chattels of the said (or, as the case may be any goods and chattels found on the premises detailed in the margin) to the amount of the said sum of rupees, together with for warrant fee, making together with a sum of rupees and such further sum as may be sufficient to defray the charges of taking, keeping and selling such distraint; and if within fifteen days next after such distraint, the amount due and the fee shall not be paid, together with such further sum as may be sufficient to defray the charges of taking and keeping such distraint, to sell the goods and chattels and having paid and deducted out of the proceeds of the sale the amount due and the fee and the charges of taking, keeping and selling such distraint, to return the surplus, if any on demand, to the person, whom you found in possession of the said goods and chattels. If sufficient distraint cannot be found of the goods and chattels of the said you are to certify the same to me together with this warrant.

Signature of the Patel.

By Order,

P. H. KRISHNA RAO,

*Secretary to Government,
Local Self-Government Department.*